

Hearing Date: February 7, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 15511 (EMPRESAS CA LE TIAXCALA SA DE CV)

("STATEMENT OF DISPUTED ISSUES – EMPRESAS CA LE TIAXCALA SA DE CV")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 15511 filed by Empresas Ca Le Tlaxcala SA de CV ("Empresas"), and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, Empresas filed proof of claim number 15511 (the "Proof of Claim") against DAS LLC. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$184,306.40 for the sale of goods (the "Claim").

3. On July 13, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617) (the "Nineteenth Omnibus Claims Objection").

4. On August 9, 2007, Empresas filed its Response Of Empresas Ca Le Tlaxcala SA De CV (Claim Number 15511) To Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. §502(b) And Fed. R. Bankr. P. 3007 To Certain (A)

Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8981) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Empresas The Amount Asserted In The Proof Of Claim

5. Empresas asserts in the Proof of Claim that DAS LLC owes Empresas a total of \$184,306.40¹ for goods sold. DAS LLC has reviewed the information attached to the Proof of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

6. Proofs of Delivery Not Provided. Empresas claimed \$115,823.52 in amounts owed based on the sale of goods for which it did not provide proofs of deliveries. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. DAS LLC has no record of receiving the automotive batteries associated with the Proof of Claim. Because Empresas has not provided these proofs of delivery with respect to the automotive batteries associated with the Proof of Claim, despite numerous requests by DAS LLC, the amount of \$115,823.52 asserted with respect to those goods should not be included in the Claim.

¹ Empresas' Proof of Claim asserts that DAS LLC owes Empresas a total of \$184,306.40. However, in its Response, Empresas states that after reviewing the outstanding invoices in question, it determined that it is actually owed \$180,169.92.

7. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$180,169.92
<u>Modifications</u>	Invoices Without Proof of Delivery	(\$115,823.52)
<u>Reconciled Amount</u>		\$64,346.40

8. DAS LLC does not dispute the remaining \$64,346.40 of the Claim and requests that the Claim be reduced to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$64,346.40.

Reservation Of Rights

9. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing the Proof of Claim to a general unsecured non-priority claim against DAS LLC in an

amount not to exceed \$64,346.40, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 12, 2007

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